18-02-01

COOPER & DUNHAM LLP 1185 Avenue of the Americas, New York, NY 10036 (212) 278-0400

> Date: August 1, 2001 Atty Docket No. 7217/65186

TO THE ASSISTANT COMMISSIONER FOR PATENTS

Sir:

With reference to the filing in the United States Patent and Trademark Office of an application for patent in the name(s) of:

Kazunobu Kubota

APPARATUS FOR AND METHOD OF PROCESSING AUDIO SIGNAL entitled:

Small entity status under 37 CFR 1.9(f) is claimed and the amounts shown in parentheses below have been employed.

The following are enclosed:

- _X_ Specification
- X 23 Claims(s) (including 7 independent claim(s))
- ____ Preliminary Amendment
- X unsigned Oath or Declaration, Power of Attorney & Petition
- X 6 Sheet(s) of Drawings
- X Our check for \$1,084.00 calculated as follows:

Basic Fee of \$710 (\$355)\$ 710.00

_4__Ind. Claims in excess of 3 at \$80 (\$40).....\$320.00 ____ Fee of \$270 (\$135) for Mult. Dep. Claim.....\$0.00

Total Filing Fee \$ 1,084.00 Assignment Recording Fee of \$40\$0.00

X Certified copy of each of the following to

substantiate the claim for priority: Application No.

P2000-235926

Filing Date August 3, 2000 Country Japan



N Please charge any additional fees required for the filing of this application and any other fees required during the pendency of this application or credit any overpayment to Deposit Account No. 03-3125. A duplicate copy of this letter is enclosed.

Respectfully submitted,

COOPER & DUNHAM LLP

Jay H. Maioli Reg. No. 27,213

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

"Express Mail" Mailing Label No. EL903545240US

Date of Deposit: August 1, 2001

I hereby certify that this Application is being deposited with the United States Postal Service "Express Mail *Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and addressed to the Commissioner of Patents and Trademarks, Box Patent Applications, Washington, D.C. 20231

Janel Rhass

Applicant : Kazunobu Kubota

7217/65186

Title :APPARATUS FOR AND METHOD OF

PROCESSING AUDIO SIGNAL

JAY H. MAIOLI REG. NO. 27,213

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